

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX  
REFUND SCHEME LITIGATION,

This document relates to 1:18-cv-05053-LAK

MASTER DOCKET

Case No. 1:18-md-02865-LAK

**DECLARATION OF BRIAN S. FRASER IN SUPPORT OF THIRD-PARTY  
DEFENDANT ED&F MAN CAPITAL MARKETS LTD.'S  
MOTION FOR A PROTECTIVE ORDER**

Brian S. Fraser, an attorney duly admitted to practice in the State of New York and in the Southern District of New York, hereby declares, under penalty of perjury pursuant to 28 U.S.C. §1746, as follows:

1. I am a partner of Akerman, LLP, attorneys for Third-Party Defendant, ED&F Man Capital Markets, Ltd. (“ED&F Man”), in the above-captioned action. The facts stated in this declaration are known to me personally or are based on information provided in the annexed exhibit.

2. I submit this declaration in support of ED&F Man’s motion for a protective order to redact confidential party information from a document that was filed by ED&F Man in connection with ED&F Man’s Motion to Dismiss the Third Party Complaint (the “Motion to Dismiss”).

3. As submitted with ED&F Man’s Motion to Dismiss the Third-Party Complaint, Exhibit C to the Niven Decl. (Document 170-3) contained bank account and tax ID numbers on pages 1, 7, and 8, relating to Sheldon Goldstein and the Goldstein Law Group 401(K) Profit

Sharing Plan, both parties in this litigation. Counsel has redacted this document and now seeks to re-submit it to the Court. A true and correct copy of Exhibit C (Document 170-3) in redacted form is attached hereto as Exhibit A.

I, BRIAN S. FRASER, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: September 13, 2019  
New York, New York

/s/ Brian S. Fraser

Brian S. Fraser